6. (Amended) A method of manufacturing an engine muffler comprising the steps of:

interposing a sound absorbing material between an internal tube and an external tube; and

drawing the end of the external tube;

wherein a projection projecting toward the sound absorbing material is formed on the external tube along almost the entire periphery thereof after inserting the sound absorbing material between the internal tube and the external tube but before drawing the end of the external tube.